REVENUE SYSTEM OF TODAR MAL IN SUBAH OF BIHAR

Raja Todar Mal was born at Lahore. (1) He rose to become the Finance Minister in Akbar's Darbar. Todar Mal overhauled the revenue system of Akbar's Mughal Empire. He was from the Khatri (or Khattri/Khattree) community of Punjab but some consider him to be belonging to Kayastha community. That he was a Khatri and not a Kayastha is also supported by the fact (as found in his many paintings) that he wore a secrate thread (Yagnopavit), which is traditionally worn only by Bhahmins, Kshatriya and Kharis but not Kayasthas. Todar Mal had developed his expertise in Sher Shah's employ.

Raja Todar Mal was joined the service as a clerk in Akbar's court. Akbar was impressed with his administrative capability and presented him the post of 'Wazir'. As a finance minister (2) he transformed the land revenue collection and assessment into a systematic process. He reconstructed the land tax structure and introduced compensation for crop damage. His systems were so effective and modern that the others and even the British followed it later on. In 1582 Akbar bestowed on Raja Todar Mal the title *Diwan-I-Ashraf*. . He was one of the 'Navratnas' of Akbar's courts. His rise to higher echelons of administration was very fast and in 1572 he was appointed "Diwan" of the Province of Gujarat.

He was made in charge of Agra and settled in Gujarat. Later he was made in charge of Gujarat as well. He also managed Akbar's Mint at Bengal and served in Punjab. Todar Mal once took leave of Akbar but was recalled. Beveridge records that Raja Todar Mal had got leave from Akbar and was on his way to Haridwar but he received a letter from Akbar in which the latter is said to have said that "it was better to go on working and doing good to the world than to go on a piligrimage." Akbar had one day remarked, 'Todar Mal is very wise and prudent in financial and political affairs, but his unconcern and conceit cannot be approved".

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RAJA TODAR MAL

Todar Mal as a finance minister of Akbar:

Todar Mal succeeded Khwaja Malik I'timad Khan in 1560. Raja Todar Mal introduced standard weights and measures, a land survey and settlement system, revenue districts and officers. He can be thought of one of first statisticians in India and perhaps in the world. Many of the fundamental data collection schemes as practiced over the centuries in the Indian subcontinent and neighboring countries can be attributed to him. His systematic approach to revenue collection became a model for the future Mughals as well as the British. Raja Todar Mal was also a warrior who assisted Akbar in controlling the Afghan rebels in Bengal. Raja Todar Mal had learnt his craft from another able administrator Sher Shah.

His systematic land reforms of 1582, popularly known as the **Bandobast System,** provided the framework of subsequent land taxation systems. Apart from his ministerial brilliance, he was an able soldier and General. He accompanied Raja Man Singh to

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crush the Afghan rebels in Bengal. He was foresighted the significance of a common language for all administrative works and promoted Persian as the language for official purpose. He breathed his last in the year 1659.

Todar Mal died in Lahore in 1586, the same year as Akbar's other *navaratna* Raja Birbal.

Land Revenue System before Todar Mal:

There was no sound land-revenue system before Akbar. The land revenue was the main source of eh Government Exchequer. But the system of collecting it was completely disorganized and was in a chaotic form:-

(1) Most of the land was under the possession of big landlords and jagirdars. They themselves collected the land revenue and kept the major portion with them and the rest they used to send to the Government Exchequer. In this way the Government in those days incurred a heavy loss.

(2) The Government land, which was called the 'Khalsa' was quite eager and it was insufficient to meet the expenses of the state. So the Government had to face a lot of difficulties.

(3) The condition of the farmers was also very pathetic. The big landlords and jagirdars took the last drop of their blood since the cultivators were directly took the last drop of their blood since the cultivators were directly under them.

(4) Every cultivator did not know that type of land he had, what was its measurement and what was the land revenue due from him and if in place of produce e desired to give cash he did not know how much money he should pay. Under the old system not only the Government and the cultivator suffered, but the people had also to suffer.

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LAND-REVENUE REFORMS OF AKBAR

Land Revenue System in Mughal Empire:

Initially Akbar adopted Sher Shah's system. But in 1580 Akbar instituted a new system called *Dahsala.* Under this the average produce of different crops and their average prices prevailing over the last 10 years were calculated and 1/3rd the average produce fixed in rupees per bigha was demanded as the state's share.

Later a further improvement was made. Not only were local prices taken into account,parganas which were the largest fiscal and administration having the same type of productivity were grouped into separate assessment circles. Thus the peasant was required to pay on the basis of local produce as well as local prices.

Land -Revenue Reforms of Todar Mal:

Akbar's greatness lies in the fact that he fully understood the revenue problem and brought many reforms in it. He made many changes from time to time and tried to arrive at the best system. The land revenue system introduced by Akbar in most parts of the country is known as the Zabti system. The credit for introducing this system goes to Raja Todar Mal who had done much useful work in this direction during the reign of Sher Shah Suri.

When Akbar won Gujarat in 1573 A.D. the revenue system of that province was handed over to Todar Mal. Todar Mal made the revenue system of Gujarat efficient to this extent that he was promoted to the rank of Diwan-e-Ashraf i.e., the Chief Diwan in 1582 A.D. Todar Mal, the revenue minister of Akbar played an important role in devising and introducing a very effective and efficient land revenue and record system. There were three systems of land revenue:-

(i) Zabti System

(ii) Nasaq or Kanku.

(iii) The Galla-Bakshi

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Abul-Fazl our main source of information is not a kind writer for the Raja. Regarding some of his important and brilliant activities, the writer is very brief and yields little information. It is, therefore, very difficult to ascertain the exact nature of Todar Mal's contribution. For this purposes one has to look backwards and to examine the pre-existing system in broad outlines. Before Akbar, the land revenue settlement, adopted and introduced by Sher Shah showed greater practical sense and wisdom that any other medieval rulers of India preceding Akbar. A brief review of Sher Shah's system will enable is to evaluate Todar Mal's contribution.

Abul-Fazl states that "Sher Khan and Salim Khan under whom Hindustan passed from *ghalla-bakhshi and muqta'I to zabt*, used this *gaz (Iskandari gaz)* in measuring land." (2) Galla-bakhshi menas crop-division (3) and in Hindi it is known as *batai or bhaoli.* (4) It is, according to Abu-l-Fazl, a mode of assessment by which the state's demand used to be assessed on the basis of the division of crop by agreement in presence of the parties. (5)

The word *muqtai'* does not find place in the dictionaries. But it seems from *Mazhar-i-Shahjahani* that the word means a fixed amount. (6) The word has been derived from *qat'.* Two other words-*iqta* (assignment) and *muqta'* (revenue-farming) have been derived from the same root and the holder of each of them had to pay a fixed amount. *Muqta'i* seems to be a compound word in which the word *muqta* prevails. (7) It is evident from Article IV of Aurangzeb' Farman to Muhammad Hashim, (8) British India Analyzed (9) and Elliot (10) that the phrase means a dixed amount. That the word *muqta'i* means a fixed amount is indirectly supported by a contemporary account *Daulat-I-Sher Shahi.* It states that according to one of the three methods of assessing states's demand, which were in vogue during or before Sher Shah's time, a fixed sum used to be levied. (11) Abu-l-Fazl also mentions three systems of which the two are ghalla0bakhshi (crop-division) and *zabt* (measurement). The third one *muqta's* seems to mean fixed revenue as is indicatged by *Daulat-I-Sher Shahi.* Thus *muqtai'* was a mode of assessment in which a fixed amount was levied e very year.

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The essential features of zabt system, as indicated in Akbar's time, are (i) measurement (ii) classification of cultivable land and (iii) crop-rates (in cash). But it should be born in mind that this is the most developed stage of zabti system.

Let us now see whether all or most of the said features were present in Sher Shah's system. It has already been stated that in measuring land Sher-Shah used a standard measure (Iskandari gaz). 'Abbas Khan states that during Sher Shah's reign lands were to be measured at every harvest and revenue was to be received according to the measurement and in proportion to the produce. (12) Measurement and the use of a standard unit of measure for this purpose were not wholly original with Sher Shah. These were in vogue at different times (ancient and medieval) preceding him. (13) Thus we see that one essential feature of Akbar's zabt was practised by Sher Shah. As regards the second essential feature, viz., the classification of lands, none of ghe contemporary authorities states that Sher Shah practiced it. (14)

Again Abu-l-Fazl states that "the rai" which Sher Shah had fixed and at the present day in all provinces less than that is not indicated, found acceptance and for the convenience of the cultivators and soldiery, the value was taken in ready money. (15) Whatdoes the term *rai* signify? Just after the above quoted statement Abu-l-Fazl gives two tables of produce per *bigha* of various crops and the revenue there of under the heading rai of the *rabi* crop of *polaj* (land) and rai of the *kharif* crop. (16) It is evident from the schedules that the yield per *bigha* of every crop was divided on the basis of productivity into three grades (good, middling and bad). An average of the three grades was then determined and a third of the latter was fixed as the state's demand or revenue. This is also stated d in clear language by Abu-l-Fazl (17). Thus the term *rai* "demotes a schedule of crop-rates prepared for assessment purposes and showing the demand in terms of produce." (18) So the third essential feature of *zabt* was also practised by Sher Shah.

It is evident from Sher Shah's *rai* that he used to demand one-third (1/3) of the average produce as state's share. It is higher than one-sixth (1/6) during the Hindu period and lower

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than one-half (1/2) charged 'Alauddin Khilji'. Besides, two other cesses – *jaribana* (measurement fee) and *Muhasilana* (tax collectors' fee) were also charged. The cultivator was allowed to pay the tax either in kind or n cash.

The last important feature of Sher Shah's system was the direct relation between the state and the cultivators. The care and concern showed by in towards the peasantry and the instructions to punish severely anyone endangering the interests of the cultivators and o cultivation indicate that he dealt with the peasants directly. It should be born in mind that Sher Shah could not do away with the intermediaries altogether. We find incidental reference to the in the contemporary accounts. Apart form the lands under the direct rule, those under the intermediaries were also regulated by the state regulations. Sher Shah also took various steps for the welfare of the peasantry and to give them relief in times of distress (19).

CONTRIBUCTION TO ZABTI SYSTEM (A PRE-EXISTING SYSTEM):

The **Zabti** system of the land revenue was prevalent in the areas from Lahore to Allahabad and in Malwa and Gujarat. This covered most of the empire. Raja Todar Mal the revenue minister of Akbar played an important role in devising and introducing a very effective and efficient revenue and record system. The brilliant land revenue ***(zabti)*** system formulated and executed Akbar's reign was so far-reaching that all succeeding rulers including even the British government were indebted to it.

Following are some of the chief features of **Zabti System** :-

MEASUREMENT OF LAND:

The whole land of each farmer was measured into '*bighas*'. For the right measurement of the land old measures made of rope were replaced by the new measures made of bamboo pieces which were joined together with iron rings. The land was measured by means of bamboos joined together with iron rings. This system was called *Bamboo Jarib* system.

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1. Four Categories of Land:

Without referring to Todar Mal at all Abu-l-Fazl has, in his Ain-i-Akbari, mentioned the classification of lands into 4 categories, the principle of classification being the continuity or discontinuity of cultivation. The land was divided into four categories according to its produce. (i) Polaj land which was regularly cultivated and yielded crops regularly. The Polaj land produced two crops in a year; (ii) Parauti land was left uncultivated after every crop to regain its productivity. (iii) Chachar land was left uncultivated for 3 to 4 years after taking one crop. (iv) Banjar land was left cultivated for more than 4 years. The Banjar and generally lay use less and was seldom brought into use.

2. Fixing the Government Share:

Each type of the above mentioned land was further divided into three parts. For example take the Polaj land. Its best quality was graded number one, a less productive Polaj land was put in grade number two and the Polaj and with magnificent produce was graded number three. In the same way all the above mentioned types of lands were further divided into three categories. Then one-third of the total produce of the land was determined as the Government share. These types of lands were divided into three grades, viz., good, average and bad.

3. Dahsala (ten year) Assessment:

Under this system, the average produce of different crops as well as the average price prevailing over the last 10 years were calculated and accordingly land revenue was fixed.

1. Land revenue in cash or kind:

The farmers were given the liberty to pay the revenue either in cash or in kind. Those farmers who wanted to pay the revenue in cash, the prices of produce during the last ten years were taken to amount and the average was drawn. This average priced was taken in the actual price of the produce for

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counting the revenue. The share of the state was one-third of the produce of the land. Farmers were given the option to pay the revenue in cash or kind.

2. Loans:

Farmers could get loans easily from the state which could be paid in easy annual instalments.

3. Remission of revenue:

In bad seasons, remissions of revenues were granted to the farmers.

4. Records:

Farmers were issued receipts for al the payments made by them. A record of all the holdings and liabilities of every farmer was maintained.

5. Revenue officials:

For the assessment and collection of revenue, a large number of officers like the Amil, Bitikchi, Qanungo, Muqaddam and Patwari were appointed. Corrupt officials were closely watched and farmers were given the liberty to deposit their revenue direct to the State Exchequer.

The **Zabti** System proved very useful both to the state and the farmers. The system was for ten years. The system on the one hand determined the income of the government and on the other hand enabled the famers to know clearly how much revenue they had to pay to the government. Now the farmers had direct link with the government and they were saved from the excesses and tyrannies of the landlords and the jagirdars. The revenue officials were instructed not to be harsh with the farmers. The farmers could deposit the land revenue direct to the treasury.

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ADVANTAGES OF THE ZABTI-SYTEM:

With the introduction of the Zabti System by Akbar the Government, the farmers and the people all stood to gain from it. This system determined the income of the Government and it also became easy to maintain the accounts of income and expenditure. This system was for 10 years so the Government now had not to ace yearly problems Now each farmer knew very clearly how much revenue he had to pay to the Government. These farmers were now saved from the excesses tyrannies of the landlords and the jagirdars since they had now direct link with the Government With the increase introduction the prices came down and this helped the people a lot. In the words of Dr.V.A.Smith, *"In short, the system was an admirable one, the principles were sound and the practical instructions to the officials were all that could be desired."*

LAND REVENUE SYSTEM - NASAQ OR KANKUT:

The term **nasaq** has been interpreted differently by the scholars. The difference of views was caused by the use of the term in different contexts by Abu-l-Fazl in the Akbarname and Ain-i-Akbari (20). The following are the views in a nutshell put forward by different scholars. Commenting on the Ain-i-Akbari Najaf 'Ali Khan means it as 'revenue farming' (21). Blochmann interprets it as a method by which 'the land tax is settled by the collector and the ryot' Jarrett translates it as (i) "appraisement", and (ii) "estimate or valuation of crops" (22) and Beveridge as "a rate". Moreland and Yusuf Ali state that "it was ordinarily a zamindari rather than ryotwari arrangement". Moreland, however, changed his views and in 1926 interpreted the term as a "summary assessment on the village or some large area as a unit", (23) and finally as "group assessment". (24) Dr. R. P. Tripathi expresses his disagreement with group assessment but frankly admits his inability to explain it satisfactorily. Nasaq, according to Dr. Sri Ram Sharma, was and independent method of assessing the revenue demand y averaging the demand of the last ten or twelve years, Dr. P. Saran has tried to identify it with kankut. Dr.

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N. A. Siddique writes that nasaq was a method of assessment based writes that nasaq was a method of assessment based on previous records (25). Dr. I. H. Qureshi's interpretation is almost similar to that of Dr. Sri Ram Sharma. He writes: "When a holding had paid state demand over a number of years; in ten or twelve years, it became quite apparent what the average payment had been, and te state and cultivator came to an agreement whereby a fixed sum was paid and the area cultivated and the crops grown were not taken into consideration; this was contract and was known as *nasaq*" (26).

The interpretation given by Dr.Irfan Habib, in spite of one or two lacunae, seems to us to be more reasonable. **Nasaq,** writes De. Irfan Habib, "is often not treated s an independent method of assessment at all but only as a handmaid of other methods. In Hindustan, for example, it appears as a subordinate *zabt* and in Kashmir, of crop-sharing". *Nasaq* under *zabt*, according to him, stands "as an alternative to annual measurement" and signifies "the use, for revenue assessment in successive years, of the same area figures previously determined by actual measurement." He comes to this interpretation nasaq under zabt by explaining as all the references to nasaq and zabti system made by Abu-Fazl. "***Nasaq*** under *zabt* was, however, only one form of ***nasaq.***" "In Berar, Bengal and Kashmir *nasaq* must have been existed in very different forms." In Berar it applied "to a system untouched by Mughal innovations. It must be identical with the time honoured method of levying revenue in Mughal Dakhin (ie., Deccan) described by Sadiq Khan. This consisted of applying customary rates to the number of ploughs in a village, without reference to the land cultivated or the actual harvest." In Bengal "***nasaq*** (27) means the levying of fixed amounts of cash upon the *zamindars* on a semi-permanent basis though it could sometimes be arbitrarily increased." In Kashmir where crop-sharing prevailed, it means "the quantity of produce appropriated as revenue remained fixed or constant from year to year."

Dr. A. L. Srivastava holds almost the similar view. ***Nasaq,*** according to him, "was not a system of land revenue assessment properly so called. It was only part of the procedure applied, sometimes but not always, to the two systems of *zabt* and *batai*

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and always to the third, namely *kankut.* It meant the acceptance of the rates under cultivation as it was in the previous year or years without measuring it afresh, or of the produce or even revenue without actually ascertaining it again, or of the rate at which either the grain was charged as state demand or the rate of the prices at which either the grain was charged as state demand or the rate of the prices at which the demand in kind was commuted into cash. Under *kankut* there was no annual measurement of land, and the area of the fields was accepted and noted down from the past records in the *patwari's* papers." Regarding the application of ***nasaq*** under *zabt* and batai Dr. Srivastava's interpretation is almost identical with that of Dr. Irfan Habib. (28).

Although Dr. Habib's interpretation is most comprehensive and convincing, we are in disagreement with him on two points. One of the references to *nasaq* under *zabt* was made by Abu-i-Fazl in his account of the 13th year/1568 – 69 of Akbar's reign. In that year Shihabud-din Ahmad Khan, then appointed *diwan-ikhalsa,* abolished *zabt-i-har sala* and established a *nasaq (29).* Regarding this measure Dr. Habib writes: ""It may be noted that the form of ***nasaq*** promulgated did not place the *zabt* as such but only *annual zabt*". The *zabt* consisted of two things the fixed cash revenue rates and the measurement of land. We know definitely that the revenue rates continued to be fixed annually up to the 24th year and so what was replaced by ***nasaq*** in the 13th year could only have been annual measurement. We may remember that land-measurement was after all the real technical meaning of *zabt;* and in *madad-i-maash* documents the words, *zabt-i-har-sala,* are actually used to denote annual measurement of land" *(30).*

But there are certain difficulties in accepting this interpretation. We find no reference to measurement during Akbar"s reign before the 18th regnal year 1573-74. It has already been stated (in a previous section) that it was Todar Mal who first resorted to measurement in settling the revenue of Gujarat in that year (31). How can it, therefore, be said that by *zabt-i-har sala* Abu-l-Fazl has meant annual measurement when measurement has not at all been regularly resorted to? It has also been stated that in the 11th regnal year 1566-67 Muzaffar Khan Turbati and

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Todar Mal introduced the system of obtaining *taqsimat-ul-mulk* or statistics of produce and revenue form the local *qanungos* annually and having completed the *mahsul* (produce or revenue) by estimate and computation bought into force a new *jama (32).* As the cash revenue rates continued to be promulgated up to the 24th regnal year 1579-80, it seems that the system of obtaining annual statistics of produce and revenue from the local *qanungos* was abolished by Shihabu-d-din Ahmad Khan. So instead of obtaining annual statistics of produce and revenue from the local *qanungos* Shihabu-d-din started assessing the jama' of the crown lands on the basis of the statistics already obtained. Thus ***nasaq*** under *zabt,* in the case, stands as an alternative not to annual measurement but to the annual submission of statistics of produce and revenue by the local *qanungos* and signifies not "the use, for assessment in successive ears, of the same area figures previously determined by actual measurement but the use of same statistics of produce and revenue previously submitted b the local *qanungos.*

Secondly Dr.Habib states that in Bengal ***Nasaq*** means the levying of fixed amounts of cash upon the *zamindars* on a semi-permanent basis "though it could sometimes be arbitrarily increased". It is also difficult to accept this interpretation. It has been shown that there existed both direct and indirect relation between the government and the cultivator. Further, in the indirect relationship apart form the *zamindars* there were other intermediaries viz., the revenue-farmers and the *taluqdars, (33).* Thus Dr, Habib's interpretation that in Bengal nasaq means the levying of fixed amounts of cash upon the *zamindars* on a semi-permanent basis is not appropriate.

Abu-l-Fazl states that in Bengal crop-division was not in practice, the peasants did not insist upon measurement and the revenue demand was bases upon *nasaq (34).* Hence *nasaq* means method other than these two ie., crop-division and measurement. A passage Mukundarsm's Kavikankan Chandi throws light on the system or method of assessment prevailing in Bengal. In this passage addressing Bulan Mandal, Kalketu, who has just established a new kingdom, states: "Settle in my city and cultivate as much land as you want: pay tax after three years, (at the rate

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of) one rupee per plough" don't be afraid of any one and hold the *patta* signed by me". Thus, according to Mukundaram, the revenue demand was assessed on the basis of the rate per plough to be charged without any reference to the amount of land cultivated or of produce reference to the amount of land cultivated or of produce or of revenue received. This reflects the similarly with Dr. Habibs interpretation of the *nasaqi* system that prevailed in Berar under the Mughal rule. It is thus revealed that ***nasaq*** in Bengal meant a method of assessment in which an amount per plough irrespective of area and produce was levied upon the cultivators.

Under this system the cultivator and the Government officials arrived at a general estimate of the produce be mutual agreement. Speaking about *Kankut* Abul Fazl mentions, "*Kan* in Hindi language signifies grain and *Kut* estimate. The whole land is taken either by actual mensuration or by pacing it and the standing crop estimated in the balance of inspection. The experienced in these matters say that this comes little short to the mark" (35). This system was known as *Muqtai* prior to the Mughals, but Moreland's suggestion that it (*Muqtai)* might have been a sort of farming had created the impression that it was something different from *Kankut.* Dr. Saran had, however, pointed out that Muqtai "was a system of compounding, in which the peasant accepted the estimate of the expected yield of his farm, made by the patwari and other officials and agreed to pay the revenue according to this estimate." (36) Thus according to Dr. Saran, Kankut was dimply another name of the system indicated by Muqtai. The **Nasaq** system fixed the amount of revenue to be paid by the village as a whole.

GALLA-BAKSHI OR BATAI SYSTEM:

According to the **Galla-Bakshi** system the produce of the farmers were divided between the Government and the farmers in the ratio settled between them. After cutting the crops, they were bound in bundles and then these bundles were divided between the farmers and the Government. Sometimes the division took

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place even when the crops were standing in the fields. This system was in vogue in Thatta and in parts of Kabul and Kandhar.

It may be pointed out here that the two methods ***Ghalla-Bakhsi*** and *Kankut* actually aimed to collecting the state share out to the produce rather than at making an estimate of crop. These two methods, therefore, did not serve the purpose of Mughal emperor who wanted to determine a general assessment which could enable him to grant suitable *jagirs* (revenue assignment) to his mansabdars. The systems however, were suffered to continue in such areas where replacement by other method was found not possible, just as in certain localised revenue continue to be assessed by the count of ploughs (37).

Galla Bakhsi or Batai was the simplest system to work, it was effected in three ways:-

(i) **Batai** proper in which the crop was stacked after harvest into various heaps of equal quantity and then one heap was taken by the government officer according to the State demand. (e.g., 4 heaps if ¼ ; 3 heaps if 1/3 ; 2 heaps if ½ , was the state demand).

(ii) **Khatt Batai**. Under this system the fields, after they had been sown and while the crop was still standing unripe, were divided by marking. This was done by drawing a Khatt or line of demarcation.

(iii) **Lang Batai** was the system in which the division was made afte the grain was separated from the chaff and made into equal heaps in the same manner as it was done for Batai proper.

Under the Mughals **Galla Bakhshi** or Batai as a system of assessment was applied to such localities of the empire which were not properly settled. We find it in operation in the region of Thatta, parts of Kashmir and Sarkar of Qandhar. In the case of Banjar land option was to the cultivators to choose the system of Batai for payment of revenue. So far the cultivators were concerned, Batai liked by them as under it the seasonal variations in productions in production did not affect them to the same

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extent as in case of assessment made on the basis of area sown. The system also seems to have been applied to such areas the cultivators of which were poor, as we find from the Farman to Rasikdas Karori which reads: "Where the cultivators happen to be rate to ½, 1/3, 2/5 or more or less" (38).

For the administration too "it was good method of checking the productive capacity of a village where the standing assessment gave cause for doubt. It was also profitable for the authorities when gain was fetching high process in the market" (39). The system, however, was cumbersome for the government, as it not only required the conversion of kind into cash but it also necessitated the employment of watchman to prevent the corn being removed before the payment of revenue (40).

The Karori Experiment:

After the extension of the Khalsa, it was divided into circles, each yielding a revenue of a Karor of *dams*. The circles were placed under *amils* who were popularly called *Karoris*. "One hundred and eighty-two *amils*," writes Abul Fazl, were sent off to take care of the Khalsa and as every *amil* was appointed over and extent of territory which yield a karar of dams they were popularly known by the name of *Karor*." (41). The Karori system involving the breaking up of the Khals into uniform circles, whoever, was only short term measure and was giver up after the 24th R.Y. but the term *Karori* continued in Mughal administrative terminology as a synonym of a revenue collector (*amil*). "The object of the Karori experiment launched into the 19th year probably was to make as extensive measurement as possible just for once, or for a period of years and then use it as the basis for a workable *nasq* and for compiling the new general assessment the *Jama-i-Dahsala*" (42).

The Jarib:

Till the 19th R.Y. the land was measured by *tanab* "made of twisted hempen rope which became shorter or longer according to the dryness or moisture of the atmosphere. It would be delibrately left in the dew and thus fraudfully moistened. Often times it would be employed in early morning when it had got damp and had shrunk, and by the end of the day it had become dry and had

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lengthened. In the former case the husbandman suffered loss, in the latter the royal revenue were diminished. To remove this defeat in the 19th year of the Divine era the hempern tenab was replaced by a *tanab* or *jarib* made of bamboos joined by iron rings, which was no more subject to variations, and the relief to the public was felt everywhere while the hand dishonest greed was shortened" (43).

The immediate effect of the introduction of the bamboo *tanab* was the increase in sixe oft the *bigha*. A *bigha* measured by the *tanab* of hemp was 2 *biswah* and 12 *biswansah* smaller in extent than the *bigha* measured by the *tanab* of bamboo. Thus the increase seems to have been by 13% over the old bigha. The *gaz* however still continued to be the Sikandari Gaz of 32 digits.

Measurement:

The third method of assessment was by measurement. In this method of assessment the produce of a unit of measure was taken as the basis tor calculating the produce of the total area sown. The measurement of land for assessment of revenue was not a new one in India nor was it unknown to the Persians before the advent of the Turks in that region. The existence of the system of measurement in Ancient India is already known to us (44). Under the Turks the system was introduced by Alauddin Khalji under the term *masahat*, a term which continued to be quite familiar in the reign of Akbar as found from his farman of 1567 where in the phrase *az qarar-i-mashat* has been used to imply the payment of land revenue on the basis of measurement(45).

THE AIN-I-DAHSALA:

The collection of revenue data and other connected reforms introduced in the 19th R. Y. seem to have yielded sufficient information on the basis of which fresh reforms were introduced in the 24th R.Y. (1579-80). The whole scheme of reforms and the necessary regulations had been worked out jointly by Raja Todar Mal and Khwaja Shah Mansur, but sudden uprisings in the eastern provices particularly in Bengal in January 1580 where

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Muzaffar Khan had been sent as governor, created a grave situatiojn and the Experor had to send the Raja to the easternprovinces to bring the situation under control thus leaving Khwaja Shah Mansur to carry out he entire work of the reform.. Therefore, while the implementation part of the reform was carried out under the instructions of Shah Mansur the actual brain behind the scheme was that of Raja Todar Mal who had been working on them for quite some time. These reforms were collectively called Ain-i-Dahsala.

Talking about the reforms Abul Fazl mentions that "the essence of this innovation is that having ascertained the ten year's state (*hal-i-dahsala*) of every pargana in regard to the categories of cultivation and the levels of prices, they fixed the tenth part thereof as the annual revenue (*mal-i-harsala)*" (46). Moreland takes this passage and the relevant passage in the *Ain* to mean that "an average was struck of the Demand for ten years, the period during which the Qanungo-rates had been in force, and the figures were then raised to take account of the improvements in cropping which had been established during the period". However, we find it difficult to agree with Moreland that the *Jama-i-Dahsala* was based on simple averaging of the revenue demand of past ten years. In the statement of Abul Fazl we find indications for collection of two types of information, one concerning categories of cultivation and other regarding the levels of prices. Irfan Habib was rightly pointed out that "it would have been entirely irrelevant obtain information about the produce and prices if the object was only to discover the actual revenue receipts of the previous decade. Ordinary revenue accounts, like the *taqsims*, should have sufficed" (47). It seems that crop-rates for a locality each year was worked out in retrospect and parallel schedule of prices was prepared simultaneously so that cash revenue rate for a locality each year was worked out in retrospect and parallel shedule of prices was prepared simultaneously so that cash revenue rate for each of the previous year could be ascertained. As for the data we are told that the information for "the twentieth year to the twenty-fourth year they obtained by way of actual knowledge (*tahqiq)* and for the five former years (ie., 15th to 19th years) they accepted the information on the authority of person of probity". The aim of these investigations as given by Abul Fazl was to introduce

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permanent *Dastul-ul-Amals* so as to remove the difficulties and the delay associated with the yearly sanction of price current framed with respect of payment of dues, when with the expansion of the empire the reports arrived late and at different times causing inconvenience both to the husbandman and the jagirdar, the former complaining of extensive exaction and the latter of revenue balances (48).

Thus in the 24th R. Y. final *Dastur-ul-amals* giving cash rates or bigha were prepared for different localities by adopting a double process. First a crop rate or *Ray* was prepared locality wise based on an average of actual rates for the harvests of previous ten years and then the average of the cash rate of the previous ten years was also prepared. On the basis of this average cash price the crop rates were converted into cash once for all and thereby eliminating the necessity of annual commutation of revenue rates cash. Though the final Dasturs prepared in the 24th R.Y. were made as permanent, Irfan Habib suggests that some revisions had to be made from time to time and the final Dasturs preserved in the *Ain* are not exactly those prepared in the 24th year but as they stood in or about the 40th year. (49).

In preparing the *daturs* for cash crops a different process was adopted. Abul Fazl syas, "the revenue on their high grade (amil) *jins-i-kamil)* crops was also fixed; they took the year when it was grate" (50). This passage of the *Ain* has been taken by Irfan Habib to mean that "no *ray's* had been prepared for such crops as indigo, poppy, *pan* turmeric, hemp. etc, for which the revenue rates had been directly formulated in terms of cash. Perhaps the yield of these crops was liable to such fluctuations every harvest that no crop rate could be fixed, that might be of any harvest that no crop rate could be fixed, that might be of any practical use. What Abul Fazl means is probably, that in determining the permanent *Dasturs* for such crops no attempt was made to fix the local crop rates by the process of averages, the method adopted being simply to choose certain good seasons and accept the revenue rates determined for them " (51).

Thus the term *Ain-Dahsala* was the technical appalation for the final dasturs prepared as explained above and did not imply as

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law *(Ain)* for ten years; and the *zabti* system in its final shape meant the process of application of the *dastur-ul-amals* to a measured area for determining the revenue that was to be paid to the state. To maintain uniformity in the incidence of taxation areas having homogeneity of agricultural conditions were groped into circles and each circle was provided with one rate or dastur for each crop. To illustrate the point we may take the case of Subh of Delhi as it is given in the Ain. The Subah had 8 Sarkars and 28 *Dastyr-ul-amals*, which were grouped in the following manner.

a. In the Sarkar of Delhi parganas consisting of Delhi and Shahjanabad with its environs, Palam, Jharsah, Masaudabad, Tilpat, Luni, Shakarpur, Baghpat, Kasnah, Dasnah, Sulaimanabad, Kharkhudah, Sonepat, Tabegampur and Talalppur formed one circle under one dastur.

b. The pargans of Panipat, Karnal, Safedun Kutanah, Chhaproli, Tandah Bhagwan, Gonor, Jhanjhanah, Kandhlah and Gangerkhera formed one circle with one dastur.

c. The parganas of Baran, Siyanh, Jewar Dankor, Adh, Pothh, Senthhah and Sikandarabad formed one circle with one dastur.

d. The pargans of Merath (Meerut), Hapur, Baranawah, Jalalabad, Sarwarah, Garh Muktesar and Hatnawar (Hastenapur) formed one circle with one dastur.

e. The parganas of Jhajhar, Dodri Taha, Madothi and Beri Dobaldhan formed ne cirlcle with one code.

f. The parganas of Rohtak and Palol formed two circles each with a separate code.

The assessment was done by measuring the area sown and then multiplying the area by the figures given in the *dastur-us-amal* for each crop. The assessed yield was known as the *jama.*

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CLASSIFICATION OF LAND:

The adoption of the zabti system seems to have necessitated the classification of land on the basis of continuity or otherwise of cultivation. In this category the first was the *Polaj* land which was annually cultivated for each crop in succession and was never allowed to lie fallow. The second was the *Parauti* land which was left out of cultivation for a time so that it might recover its strength. The third kind was the *Chachar* land which had lain fallow for three or four years. The fourth category was the Banjar land which had remained uncultivated for five years or more. (52). In the 27th R. Y. when Raja Todar Mal was appointed as Ashraf-i-Diwan he recommended certain reforms. One of his recommendations was that 'In case of land which had lain fallow for four years (Chachar of the Ain) only half of the stipulated rent should be taken for the first year, three-fourths in the second and in the third year the peasant should be responsible for the full rent (*Muafiq dastur).* In case of land uncultivated for two years, one-fourth of the revenue should be deducted for the first year. In case of uncultivated land they were to be allowed to keep back a small amount of grain so that their lands might become capable of yielding revenue." (53). These rules, however, were later on modified as will be found from the account given in the *Ain.*

The Hijri era being lunar year had certain difficulties. The agriculturists sow their seeds and reap their harvest under the influence of the sun, besides, the lunar year was short by eleven days of a solar year and thus the harvest kept on moving year by year from the months of previous year and the cultivators had to pay for thirty on e years within a cycle of thirty years. The officials were also finding difficulty in keeping the revenue records. To remove these difficulties in the 29th R. Y. (1584) of his reign, Akbar introduced the solar year called *Ilahi* era which was also *fasli* era. This introduction was advantageous to the cultivators in the long run, and simplified the record of the government (54).

"Polaj is land which is annually cultivated for each crop in succession and is never allowed to lie fallow.

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Parauti is land left out of cultivation for a time that it may recover its strength.

Chachar is land that has lain fallow for three or four years.

Banjar is land uncultivated for five years and more.
The question is: who had devised the principle of classification? Abu-l-Fazl, as usual, states in the Ain-i-Akbari : "When His Majesty had determined the gaz, the tanab, and the bigha, in his profound sagacity he classified the lands and fixed a different revenue to be paid by each." Surprisingly enough, such an important innovation of Akbar does not find mention in the Akbarnama. Again, the date of its introduction is also uncertion. The Gaz-i-llahi, according to the Ain-i-Akbari , was introduced in the 31st regnal year/1586-87 while the Akbarnama states that it was determined in the 33rd regnal year/1588-89.

As in the Akbarnama Abu-l-Fazl has strictly maintained the chronology of events, the date given in it should be preferred to that of the Ain-i-Akbar. Even if we accept the date the date (31st regnal year/1586-87) given in the Ain, it has to be reasonably held that the classification of land took place either in that year or after. But Abu-l-Fazl's version in the Ain has been contradicted by his own account in the *Akbarnama* foe he himself indirectly admits that it was already in practice in the 26th regnal year/1581-82. We learn from him that in that year Todar Mal made important regulations regarding revenue administration including classification of land. He states that the Raja "made a new obligatory rules consisting of 12 sections and presented them before the holy (king) through the royal court for approval. On the day of Zai' 23rd Isfandar Ilahi month corresponding to 7th Safar/3rd March, 1582 (these) were distinguished with honourable approval." (55). Abu-l-Fazl then proceeds to describe in detail the working principles of the crown-lands etc. The 3rd of the Twelve recorded articles mentions four classes of land and of these two viz., polanj and banjar, are specifically mentioned by name. (56).

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It is thus clear that the principle of classification adopted in the 26th regnal year is identical with that of the Ain's. Hence it may reasonably be held that the credit of devising the principle of classification of land, attributed by Abu-l-Fazl to Akbar in the Ain, should really go to Todar Mal. The author's conspicuous silence in the *Akbarnama* regarding this important innovation when read with other similar instances of omitting Todar Mal's name also becomes and additional proof of this contention. This is further strengthened by the account of the Ma'asir. *(57).*

This classification of land into four kinds on the basis of continuity of cultivation or its absence was another definite improvement upon Sher Shah's system. The latter did not classify land. Sher Shah divided the produce into three kinds-good, middling and bad-on the basis of yields per *bigha* and levied one third of the average of the three kinds of yields as the state's dues. What Todar Mal did was to combine Sher Shah's grading of land with his own classification in order to determine the state's share in the case of *polaj* and *parauti.*

The new system had some decided advantages over the earlier system of Sher Shah. Sher Shah's principle of gradation signifies that any land (irrespective of productive capacity), whenever cultivated, had to pay the state's share on the basis of this gradation. But it had certain glaring shortcomings. On account of calculation of average produce the first category (good) got the benefit of giving much less that 1/3rd of its produce; whereas the third category (bad) had to incur great loss as it had to pay much more than 1/3rd of its produce. But Todar Mal's classification of the cultivable lands neutralised this defect to a great extent. It is true that he did not follow the more scientific principle of fertility or productive capacity and of levying the state's demand on a differential scale. But by following the principle of the continuity or discontinuity of cultivation he had indirectly admitted the principle of productivity. The lands which could be cultivated every year without any break were no doubt of greater productive capacity or more fertile than those which were to be kept fallow for one or two or more years. This principle may be traced dint he following passage in the Ain: "Banjar land at the

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foot of the hills and land subject to inundations in the districts of Sanbhal and Bahraich, do not remain as banjar, for so much new soil is brought down with the overflow that it is richer and more productive than polaj. His Majesty, however, in his large munificence places it in the same class." (59). It can thus be said that each of parauti, chachar and banjar land was of lesser productivity than that of polaj.

By separating each of these three classes of lands of lesser productivity and demanding 1/3rd of the produce as the state's share from each of them Todar Mal had mitigated the burden of their cultivators to a great extent. As the amount of the yield per *bigha* was much less than that of *polaj*, their cultivators had to pay much less than their counterparts in the *polaj* lands. Moreover, their burden was further neutralised by prescribing a gradual process to reach the required 1/3rd of the produce. In Sher Shah's system any land producing less than the average amount of the *polaj* land, whenever cultivated, had to pay more than 1/3rd of its produce, but in Todar Mal's system only the cultivators of those lands belonging to *polaj* and *parauti* which produced less than the average had to bear the burden of paying more and those producing more than the average could enjoy the benefit of giving less than 1/3rd of their produce.

There are variations (in details) between the Ain's regulation and that of Todar Mal as given in the *Akbarnama* regarding the period during which the different kinds of lands were to be kept fallow and the proportion of the royal dues to be paid in different years. AsTodar Mal's Regultion was formulated in the 26th regnal year 1581-87, it is earlier than that of the Ain which was made after the introduction of the *Ilahi gaz* in the 31st regnal year 1586/87. It seems that the variations in details gradually developed through experience during the intervening period.

According o the Ain, the *parauti* lands were to be kept fallow for sometime whereas Todar Mal's Regulation specifically states that they shlud be kept uncultivated for two years. Agin, the Ain sys: "*Parauti* land when cultivated, pays the same revenue as *polaj*" while it was to pay according to Todar Mal's Regulation,

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one-fourth (1/4) less than the *polaj* in the 1st year and from 2nd year onwards according to the rules of the *polaj.* Todar Mal's Regulation provides a concession of paying less than what is indicated in the Ain for the 1st year.As regards *chachar* land both are in agreement regarding the period of keeping it follow.

Standardistion of the Measure (31ST R. Y. 1586):

We have already noted above that in the 19th R.Y. the old hempen *tanab* was replaced by bamboo jarib, but the unit of measure ie,. The gaz still continued to be as of old. Abul Fazl speadng about the Ilahi gaz says that, "Till the 31st year of the Divine Era, although Adbarshashi Gaz of 46 digits was used as a cloth measure, the Iskandari Gaz (of 32 digits) was used for measuring cultivated land and buildings. His Majesty..... Seeing that a variety of measures were a source of inconvenience to his subjects, and regarding it as subservient only the dishonest, abolished them all and brought a medium Gaz of 41 digits into genera use. He named it *Ilahi Gaz* and it is employed by public for all purposes." Thus we find that the *Ilahi Gaz* was longer that the *Sikandari Gaz* as a result of which "in one hundred bighas the variation in the two measures amounted to 22 bighas, 3 biswah and 7 biswansah." "The Bigha is a neme applied to *Jarib.* It is a quantiy of land 60 Gaz by 60 Gaz. Should there be any diminution in length or breadth or excess in either it is brought into square measure and made to consist of 3,600 square gaz. They divide the *bigha* into 20 parts each called biwah and this divided into 20 parts termed biswansah. In measuring they reduce no further. No revenue is required from 9 biswansah but 10 they account as one biswah." (58). The *Tanab, Jarib* and *Bigha* according to Jarrett seem to have been indiscriminately used as nearly inter-changeable terms. The Jarib in its original use according to Wilson (*Glossary)* was a measure of capacity equal to 60 qafuz ir 384 *madd,* about 768 pounds. It then became applied to land measure or as much land as could be sown with a jarib of seed corn and then appear to have been loosely used for a bigha. Akbar's *bigha* of 4600 Ilahi gaz was bout 3,025 square yeards or about five eighth of an acre.

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Mode of Payment:

By and large the Mughal Government collected the revenue in cash and it was only on the grounds of remoteness form the centre and backwardness of rural life prevailing in certain areas that exceptions were made and collection of revenue in kind was allowed. Amongst such exceptions Kashmir was one where *Nasq* of crop-sharing was the method of assessment and land revenue was expressed in terms of ass-load of rice which was never paid in cash. Even the amount obtained form the cesses was estimated in terms of quantities of rice. (59) The other localities were the region of Orissa and the desolate potions of Rajputana which seems to have enjoyed the privilege of payment of revenue in the form most convenient to the cultivator.

In the provinces where the *zabti* system and the for, of *Nasq* based upon it was applied for the purpose of assessment, the revenue demand was indicated in cash and was collected in cash. In such provinces where other methods of assessment as the *Batai* and the *Kankut* were permitted, the crop share was commuted into cash before realisation. For example, in Thatta, portions of Ajmer Multan and Bhakkar where crop-sharing prevailed, the practice was to commute the demand in kind into cash at market prices.

Cash payment of revenue during the 16th and 17th centuries was, however, a cause of great hardship to the peasants, In necessitated the process of procuring cash on the part of the cultivator for which he was forced to dispose of apart of the cultivator for which he was forced to dispose of a part of the produce just as the harvest when the grain was cheap; The assessment rates being those of average price the cultivator had to part with a greater share of the produce than he otherwise would have if he had to pay in kind.

The point can be illustrated with the following example:- Suppose the produce of wheat was calculated a the rate of 12 *mans* per *bigha* and the state share fixed there on at 4 mans. The average price was calculated by at 15 *dams* per *man* on the basis of which the rate in cash was fixed at 60 dams (4 x 15) per *bigha.*

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If at the harvest time the rate came to 12 *dams* per *man,* the cultivator would be required to sell 5 *mans* (60 /12) to get the necessary revenue of 60 *dams.* Thus his loss came to one man per *bigha.*

The cash payment created a demand for money in the villages and attracted he village *Baniya* to establish a flourishing trade ingrain. He kept ready cash to purchase grain at a low price at the harvest, thereby providing the cultivator with cash to pay the revenue. Government policy which prevented he cultivators from reaping their fields until they had paid their revenue, also indirectly assisted the *Baniya* in conducting his trade. *Khulasat* us *Siyaq* written in he reign of Aurangzeb lays down that "when the crops ripen, the revenue collector should set horse and foot on guard so that until the peasants paid the revenue of the current year, the *taqari* loans and the revenue arrears from the past they might no be permitted together the harvest . (60).

Under such rules the cultivator, in order to pay thee revenue, was forced to take loan form the village Baniya by mortgaging the corn still standing tin the fields. The Baniya realised the loan by taking possession of the produce at his own price as soon as the corn was separated form the chaff. The Baniya calculated the amount of loan standing against the cultivator by adding interest on the amount that had been paid for meeting the revenue demand and indicating in his *bahi* the total in cash. This total amount standing against the cultivator was realised in grain at the rate mostly dictated by the Baniya. This rate certainly was lower than what normally would have been the harvest rate if the cultivator was left free to bargain his own deal. Besides, the method of calculating the interest by the village Baniya was and ingenious one. It was not only calculated by the lunar month but was added to the principal in advance. It is in this prices that the cultivator had to part with the larger portion of his produce to meet the revenue demand, and also remain perpetual debtor to the Village Baniya. The whole system as pointed out by Irfan Habib "introduced and increased the share of another class in the surplus produce, namely, the village money-lender and the rural merchant." (61).

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THE TWELVE REGULATIONS OF TODAR MAL

Introduction:

There are two versions of the Revenue Regulations of Raja Todar Mal. One is contained in a MS of the 'Akbarnama in the British Museum. The other is the Persion Text of the Akbarnama as published by A. S. B. Dr. Irfan Habib describes the former to be the original Memorandum submitted by Todar Mal and the latter as the final version. The Twelve Regulations of Todar Mal set a standard for future administrators to follow. The importance of his Regulations lies in the fact that their application under a strict and dutiful imperial wazir like the Raja reduced oppression and extortion of the revenue officials to a great extent and gave relief and security to the cultivators.

It is known from Abu-I-Fazl that although the execution of the Ain-i-Dahsala or Ten Years' Settlement (62) was entrusted to Todar Mal, the mashraf-i-diwan, and Khwaja Shah Mansur (who held the post of diwan from November, 1576 to August, 1580 and November, 1580 to February, (1581), it was actually put into force by the Khwaja as the Raja was sent to chastise the rebels in the eastern region of the empire.(63) But it seems that Shah Mansur, who was only concerned with the collection of revenue and replenishing the treasury, (64) did not give attention to various problems that cropped up during the execution of the Ain-i-Dahsala. Consequently these caused various troubles. So, on the order of the emperor, Todar Mal, who "had the knowledge of the world", and who had become free from the easter campaign, made rules for removing these difficulties and ensuring the smooth running of the revenue department. (65) This "far-sighted and incorruptible mad who understood the secrets of administration", (66) formulated Twelve Regulations (67) regarding revue administration defying all obstacles. These were duly approved by the emperor on 3rd March, 1582 and put into force. (68) The twelve Regulations show considerable light on the various features of Akbar's revenue administration. These relate to organisational structure, procedure of measurement, unit of assessment, method

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of collection, loan, relief and the working of the central revenue department. These Regulations also sought to remedy the defects existing there prior to their formulation and adoption.

(i) Organisational Structure

Most of the Twelve Regulations dealt with various functions of the collectors, known variously as the karori or 'amil or 'amalguzar. (69) These related to survey and measurement, assessment and collection, loan, relief and extension of cultivation. Since the Regulations treated the pargana as the unit of revenue administration, it may be held that the pargana constituted the jurisdiction of these officers. This view is also corroborated by Article X of Amir Fath Ullah Shirazi's Recommendations, formulated in the 30th regnal year/1585-86, which sates: "After the collectors ('amils) have been removed, they remain in the pargana for the purpose of collecting arrears.' (70) this indicates that the 'amil was appointed over a pargana and thus confirms our assumption.

It is well known that the karori experiment was originally introduced in 1575.In that year most of the lands of the empire was converted into khalsa and 182 'amils were appointed to administer them. Each of them was put over an extent of territory yielding (a revenue of) one karore of dam and thus appeared the term karori. (71) But the experiment did not work well. Todar Mal's Regulations indicate that karori became the nomenclature of the collector of a pargana. It is also evident from the Ain's provincial statistics that none of the parganas yielded a revenue of one karore of dam which was the basis of the designation, karori. The exact date when the original karori system broke down is, however, not known. But a critical study of the Twelve Regulations of Todar Mal would make it abundantly clear that by the 26th regnal year/1581/81 when the Twelve Regulations were formulated and adopted, the karori lost his original jurisdiction and the very basis of his designation and that the karori's jurisdiction was reduced to pargana only. In other words the karori had just become the collector in the

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pargana. (72). Moreover, it seems from the simultaneous use of the three terms - karori, 'amil and 'amalguzzar-that they are synonymous ie., their rand, position and power were same. (73) The karoris or 'amils or 'amalguzars had to send petitions and reports of their work to the headquarters and were appointed by the central government. They used to get payment in 4 instalments in cash, of which 1/4th used to be withheld till the collection of all dues from the cultivators. (74)

Besides the collector, there were a series of officials viz., bitikchi (writer and accountant), karkkun (writer and registrar of account), fotadar/tahvildar (treasurer), qanungo, chaudhuri (headman of a village or a group of villages), muqaddam (village-headman),kalantar chief man of a village or town), patwari (village accountant), tahsildar (collector), mustaufi (auditor of accounts), mutasaddi(deputy or agent of the government), amin (surveyor), saraff (money-exchanger) etc. The Regulations yield very meagre information regarding the functions of these officials. But these were two bitikchis attached to each collector ('amil or karori or 'amalguzar). In order to check oppression, details of which are given later, the Regulations prescribed that one instead of two bitikchis should be appointed. This means that there would be only one bitikchi under each collector form 1581-82 onwards. (75) The bitikchi according to the Ain, used to assist the collector in all his works and was indispensible to him.

The fotadar used to receive collection and give receipt to the raiyat. Every year he and the collector used to divide the total collection in four parts and send three parts to the head office and they were allowed, for reasons not specified, to retain the last instalment ie., the balance of one-fourth after the complete collection of the dues. The fotadar was sometimes called tahvildar. He used to keep separate the worn out coins deposited in the treasury. (76) The functions of the fotadar or khazanadar have been elaborately given in the Ain. (77) The functions of the qanungo, (78) chaudhuri (79) kalantar (80) have not been described in the Regulation, but they can be fairly ascertained from other sources.

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The Ain states that under Akbar there was one qanungo for every pargana. He was "the refuge of the husbandman" and paid by the government. There were three classes of qanungo. The salary of the first was fifty rupees; of the second, thirty; of the third, twenty. (81) The functions of the chaudhuis and kalantars have not been spelt out by the Ain.The muqaddam or village headman used to supply notes (perhaps, showing the revenue to be taken from the cultivators) on the basis of which revenue was to be collected and stand as surety for the loans which were to be given to the distressed cultivators. (82) The muqaddam, according to the Ain, used to keep copies of rent roll by means of which the bitikchis used to make collection on behalf of the collectors. (83)

The fuctions of the patware, as revealed by the Regulations, were to prepare the list of cultivated lands and cultivators. (84) The Ain states that the patwari "is a writer employed on the part of the cultivator. He keeps an account of receipts and disbursements, and no village is without one."(85)

Both the muqaddam and patwari used to countersign the register of collection to be sent to the head office by the collector. This procedure was adopted, perhaps, to prevent the collector from making and fraud in the list of collection. (86) The tahsildar used to collect taxes and act as an intermediary between the collector ('amil) and the cultivators. (87) The Ain also refers to the similar function of the tahsildar. (88)

The functions of the mustaufi, (89) mutasaddi (90) and saraff are not explicitly mentioned in the Regulations, but from the available evidence in the Ain, we learn that these terms respectively meant the auditor of account, the deputy or official of government and money-exchanger.

The amin was the head of the measurement party. The measurement party (zabitan) was composed of amin, gumasta (agents), karkun (clerks) and three tanab-kishan (measure-holders). (91)

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(ii) Procedure of Measurement

The measurement was made when the crops were standing. The number of measuring parties varied according to the amount of land. It seems that the previous years' statistics used to serve as guide in this matter. Two hundred (92) bighas at the kharif (autumn) season "when the days are short" and two hundred and fifty 250) bighas at the time of rabi (spring) "when the days are long" were measured every day. (93) The measurement was conducted in an intelligent manner with special attention to the produce and quality of the land. It should be borne in mind that measurement, classification of land and crop rates commuted into cash-rates were the three essential features of the zabti system under the Mughals. As it was necessary to know the kind of the crop and land in order to determine the prices or cash rates, they were considered and ascertained during measurement. The Fee, which was 24 dams, for the measurement was provided by the cultivators. (94)

We find mention of all these points in the Ain except the number of measuring parties and the time when the measurement should be made. (95)

(iii) Unit of Assessment

The Regulations state nothing about the method of assessment. Nevertheless they indicate the unit of assessment. Usually the individual cultivator was the basis unit of assessment but in some cases the village was treated as the unit. The Ain indicates that the cultivator was treated as the unit. The Ain indicates that the cultivator was treated as the unit. "The amalguzar", according to it should not entrust the nasaq (95) to the headman of the village lest it give rise to remissness and incompetence and undue authority to confered on high handed oppressors, but he should deal with each husbandman, present his demand, and separately find civilly receive his dues." (96)

The annual individual assessment necessitated annual measurement of each holding. However, it involved much

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labour and time. It is, therefore, improbable that this was universally practised. To avoid the time/consuming and laborious process of annual measurement, Article III of the Regulations prescribed the establishment of nasaq when there would be no necessity of annual measurement and the cultivated area, once recorded, would be utilised for annual assessment. This indicates that the area assigned to any assignee remained the same. The area assigned to a village and not to an individual could remain unchanged and this strongly suggests that sometimes the village was the unit of assessment. Again, Article IX instructed the mutasaddis and diwanians (officials of the revenue department) to be cautions of the rebels and evil-doers of the village who used to exploit the small ri'aya by transferring the revenue demand due on them to the latter. It seems that these influential persons were entrusted with the distribution of revenue demand among the cultivators of the village. It also suggests that the jama' of the village was assessed. In other words, the village was sometimes considered as the unit of assessment.

(iv) Method of Collection

The Regulations reveal that the ideal of collection was to induce the cultivators to voluntarily deposit the revenue directly to the treasury and obtain a receipt for it. This would help to remove the intermediaries. To facilitate this process the collector used to fix a period when the cultivators would submit their dues, otherwise the revenue was collected by the collector through his subordinate officials viz., tahsildar etc., and deposited in the treasury and the treasures would give receipt to the cultivator. If the fotadar (treasurer) or karkun (clerk and accountant) failed to give the receipt or the cultivator failed to obtain it, the responsibility would lie with the collector. The patwari and the muqaddam had to counter sign the register of collection before sending it to the head-quarters.(97) The Regulations also prescribe progressive payments for three different classes of land viz., parauti, chachar and banjar and the proportion to be taken in different years from each of them. These do not specifically refer to the method of collection in the polaj land,

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but it seems from the Ain that here the rate followed the schedule of Sher Shah (98) The details of the rates and their implications have been discussed earlier. (99) All these have found place in the Ain. It has already been stated that there are some variations between Todar Mal's Regulations and the Ain in the details of the rates of revenue to be taken from different classes of land in different years and also in the periods when they are lain fallow. (100)

(v) Loans

The Regulations provided for grant of loans to the distressed or destitute cultivators, who possessed neither seed nor cow, on receipt of bonds from the muqaddams or respectable persons so that it could be recovered every respectable persons so that it could be recovered every time. It seems that if a destitute cultivator wished to take loan, he had to offer the muqaddam or a respectable man of the village as his surety. The loan was recovered in two instalments-one at the kharif or autumn harvest according to the capability of the loan and the remainder at rabi or spring harvest. (101) This may be compared with the instructions given to the 'amalguzar in the Ain, that he should assist the needy husbandman with advances of money and recover them gradually. (102)

(vi) Relief

The Regulations also provide that if a mauza' experienced damage or loss due to any natural calamity, the collector would visit and send a detailed report along with the necessary petition for relief after inquiry. On receiving this report the head office would appoint an amin or a mutasaddi, perhaps, to ascertain the amount of land damaged or destroyed and on the basis of his report necessary relief was granted or sanctioned. (103) The provision of relief also finds place in the Ain. (104).

The Regulations were applicable alike to khalsa and jagir lands (105). They indicate that the officials of the revenue department under the imperial diwan used to act on

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the basis of the inventories supplied weekly by the collectors and the daily-ledger of collection sent month by month used to be kept as records. (106) It appears from this that the central revenue department was very large and had many officials and clerks. It is evident from, the Regulations that the lowest unit of revenue administration was the mauza', (107) But nothing is said in the Regulations as to how it was administered.

The Twelve Regulations of Todar Mal's were looked upon as a model even a century later by Aurangzeb. It set a standard for future administrators to follow. Several subsequent regulations in the empire were promulgated or formulated on this model. In his regulations it is mentioned that, the revenue officials were directed to behave with the cultivators sympathetically and thus create such an atmosphere in which the latter would come of their own accord, and deposit the revenue. In conclusion it can be said that Todar Mal's policy was bases on the principle that the state's wealth and prosperity depended upon the Welfare and prosperity of cultivation and of cultivators.

In March, 1585 Todar Mal was honoured with the rank of 4000. At this time he was ordered to conduct the financial and administrative affairs of the empire in accordance with the advice of Mir Fath Ullah Shirrazi, the *aminu-l-mulk*. (108)

It seems from Nizamu-d-din and Badayuni that Todar Mal continued to serve Akbar as the chief diwan up to the end of his life. In March, 1589 Qulij Khan, according to these writers, was ordered to conduct the financial and administrative affairs in conjunction with the Raja. This is the last administrative assignment of the Raja before his death in November when Nizamu-d-din had described him "the vakil-us-sultanat and the mashraf-i-diwarn." (109)

Trade and Industry:

Both Akbar and Jahangir interested themselves in the foreign seaborne trade, and Akbar himself took part in commercial

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activities for a time. The Mughals welcomed the foreign trader, provided ample protection and security for his transactions, and levied a very low custom duty (usually no more than 2½ percent ad valorem). Furthermore, the expansion of local handicrafts and industry resulted in a reservoir of exportable goods. Indian exports consisted mainly of manufactured articles, with cotton cloth in great demand in Europe and elsewhere. Indigo, saltpeter, spices, opium, sugar, woolen and silk cloth of various kinds, yarn, asafoetida, salt, beads, borax, turmeric, lac, sealing wax, and drugs of various kinds, were also exported. The principal imports were bullion, horses, and a certain quantity of luxury goods for the upper classes, like raw silk, coral, amber, precious stones, superior textiles (silk, velvet, brocade, broadcloth), perfumes, drugs, china goods, and European wines. By and large, however, in return for their goods Indian merchants insisted on payment in gold or silver. Naturally this was not popular in England and the rest of Europe, and writers on economic affairs in the seventeenth century frequently complained, as did Sir Thomas Roe, that "Europe bleedeth to enrich Asia." The demand for articles supplied by India was so great, however, and her requirements of European goods so limited, that Europe was obliged to trade on India's own terms until the eighteenth century, when special measures were taken in England and elsewhere to discourage the demand for Indian goods.

The manufacture of cotton goods had assumed such extensive proportions that in addition to satisfying her own needs, India sent cloth to almost half the world: the east coast of Africa, Arabia, Egypt, Southeast Asia, as well as Europe. The textile industry, well established in Akbar's day, continued to flourish under his successors, and soon the operations of Dutch and English traders brought India into direct touch with Western markets. This resulted in great demand for Indian cotton goods from Europe, which naturally increased production at home. Even the silk industry—especially in Bengal—was in flourishing condition. Bernier wrote: "There is in Bengal such a quantity of cotton and silk, that the kingdom may be called the common storehouse for these two kinds of merchandise, not of Hindoustan

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or the Empire of the Great Mogol only, but of all the neighbouring kingdoms, and even of Europe.(110)

Apart from silk and cotton textiles, other industries were shawl and carpet weaving, woolen goods, pottery, leather goods, and articles made of wood. Owing to its proximity to sources of suitable timbers, Chittagong specialized in shipbuilding, and at one time supplied ships to distant Istanbul. The commercial side of the industry was in the hands of middlemen, but the Mughal government, like the earlier sultans, made its own contribution. The emperor controlled a large number of royal workshops, busily turning out articles for his own use, for his household, for the court, and for the imperial army. Akbar took a special interest in the development of indigenous industry. He was directly responsible for the expansion of silk weaving at Lahore, Agra, Fathpur-Sikri, and in Gujarat. He opened a large number of factories at important centers, importing master weavers from Persia, Kashmir, and Turkistan. Akbar frequently visited the workshops near the palace to watch the artisans at work, which encouraged the craftsmen and raised their status. It is said that he took such an interest in the industry that to foster demand he "ordered people of certain ranks to wear particular kinds of locally woven coverings ... an order which resulted in the establishment of a large number of shawl manufactories in Lahore; and inducements were offered to foreign carpet-weavers to settle in Agra, Fathepur Sikri, and Lahore, and manufacture carpets to compete with those imported from Persia." (111) In the course of time, the foreign traders established close contracts with important markets in India, and new articles which were more in demand in Western Europe began to be produced in increasing quantities. Among the foreign inventions that excited Akbar's interest was an organ, "one of the wonders of creation," that had been brought from Europe.(112)

Akbar's coinage (113)

In the 30th year of his reign, Akbar, who was distanciating himself from Islam and searching for a universal religion, replaced the Hegira era dates by the Ilahi era (the "Divine" era) ones, calculated in solar years from the beginning of his reign. He

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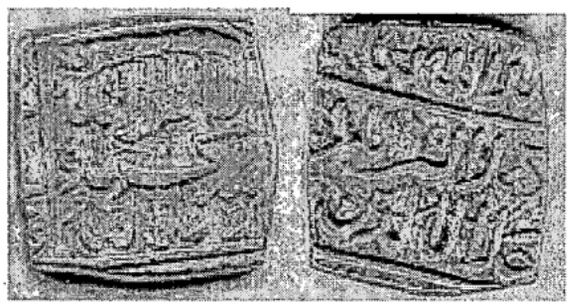
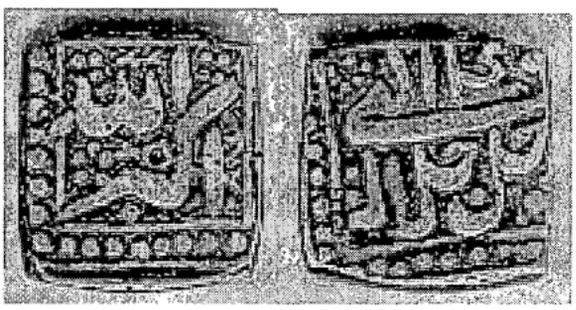
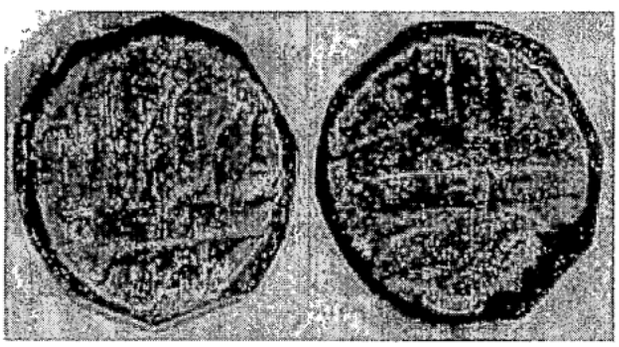
dropped from the obverse of his coins the Muslim profession of faith and the expression "Allah akbar", "God is great" was substituted. He also suppressed his own name, or maybe not: the arabic expression on the obverse could also mean "Akbar is God".



Mughals, Akbar, 1556 to 1605 AD
square silver rupia, dated AH 995 (Hegira era), 1586 AD.



Mughals, Akbar, 1556 to 1605 AD
square silver 1/2 rupia, dated year 40 of the Ilahi era, 1594 AD.



Mughals, Akbar, 1556 to 1605 AD
copper tanka (2 dam), Bairata,
probably one of the heaviest copper coins (40.6 gr) ever struck in India by a Muslim ruler

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2. http://en.wikipedia.org/wiki/Todar_Mal-cite_ref-1 Henry Beveridge, ICS. Pages : 61-62. Vol. III
3. Ain.I. p. 296.
4. S. M. I. p. 235; i. Habib. Pp. 197 – 198.
5. Ain. I.P. 286; A.S.M.I. p. 235: i. Habib. Pp. 197 – 198.
6. Ain. I. p. 286. Assessment on the basis of crop-division is an age-old system practised in India from ancient times.
7. A.S.A.I. pp. 6, 25, 35, 39.
8. Muzhar-I-Shahjahani. II. Pp. 28, 29, 69, 185, 134.
9. Steingass. P. 151; Memoirs. II. P. 24.
10. Mughal Administration. P. 180.
11. British India Analyzed. P. 151.
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13. Medieval India Quarterly. I. No. I.P.62.
14. Elliot. IV.P. 413.
15. S. A. I. pp. 13-15, 25, 26, 33, 41, 55, 56, 64, 71, 75.
16. Zia Barani. Pp. 287-288; Moreland. P. 33. Regarding the classification of land by Sher Shah Dr. P. Saran state: we have no authority.
17. Ain.I.p. 297.
18. Ain.I. pp. 297 – 298.
19. Ibid. p. 297.

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20. S. M. I. p. 276.

21. Elliot. IV. PP. 313 – 314, 414; Medieval India Quarterly. I. No. I. pp. 9 – 11. Modern Scholars viz., Dr. K. R. Qanungo and Dr. p. Saran also hold the view that Sher Shah established direct relation with the peasantry. Sher Shah. Pp. 378 – 380; J. B. O. R. S. (1931). Pp. 144 – 145.

22. N. II. P. 333; III. Pp. 381 – 382; Ain. I, pp. 285-87, 389, 478, 485, 570.

23. Ain. II. Eng. Tr. II. Pp. 47, 48, 134, 239, 246, 366.

24. J. R. A. S. 1926 p. 47.

25. S. M. I. pp. 234-237.

26. Land Revenue Administration under the Mughals (1700 – 1750).p. 43n 11.

27. The Administration of the Mughal Empire. P. 170.

28. Habib pp. 215 – 219.

29. Ajvar The Great. II. pp. 187 – 88.

30. N. II. P. 333.

31. Vide 'D', Section II, Chapter XI.

32. Vide 'B', Section II, Chapter XI.

33. Vide Section III, Chapter XI.

34. Ain.I. p. 389.

35. Ain., (Tr) II, Jarrett, p, 47.

36. P. Saran, Studies etc., p, 73.

37. This system was prevalent in the Deccan. Khafi Khan mentions that the peasant in the Deccan paid to the state a small amount per plough. When Murshid Quli Khan introduced his revenue reforms in the Deccan he left the old usage of a fixed lump payment per plough undisturbed in

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such cases where the peasantry was backward of where the villages were situated in obscure nooks.

38. Irfan Habib, The Agrarian system etc., p, 198))

39. For example: Abul Fazl says that "this system requires a large number of alert watchmen, otherwise the ill-started ones their dishonest hands with misappropriation."

40. Ibid. p. 167.

41. Irfan Habib, The Agrarian System, p. 221.

42. Ain. II (Jarrentt), pp. 66,67.

43. U.N. Ghoshal, Agrarian System in Ancient India, p.265.

44. Farman, dated, October 5, 1567-Aligarh Muslim University Library.

45. A.N. III (Text, pp. 282-2).

46. Irfan Habib, Agrarian System etc, p. 206.

47. N. III. p. 413; Ain, I, p. 348.

48. Irfan Habib , Agrarian System etc., p. 210.

49. Ain. I. p. 348, Comp. Jarrett, II, p. 95))

50. Irfan Habib, Agrarian System etc,. pp. 208-9.

51. Ain. II 9tr. p. 68.

52. N. III (Tr), pp. 560-68.

53. Tripathi, Some Aspects etc., p. 326.

54. Irfan Habib-Agrarian System etc,. p. 237)

55. Quoted by Irfan Habib, Agrarian System etc,. fn.4, p. 241.

56. Add 27, 247. f. 331 b. Also see Appendix III.

57. Ibid. f. 331 b. The lands which had rmained fallow for 3 or 4 years according to the reles of the polaj. In the banjar land,

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as it has been stated previously, 1/20th of the crop per bigha should be taken. The Persian Text (A. S. B.) gives almost the identical account without mentioning the name of f two kinds of land. Polaj and banjar. A.N. III.pp. 381-82.

58. The Raja (Todar Mal) classified land as polaj, parauti, chachar and banjar...". M. U. Eng. Tr. II. p. 955.

59. Ain. I. p, 303; Eng. Tr. II. p. 75.

60. Ibid., p. 239.

61. It has already been stated in 'D' of the is Section how the Ten Years' Settlement was made.

62. N.III.pp. 282-83.

63. Ibid. p. 316.

64. Ibid. p. 381.

65. A.N.III. p.381; Eng. Tr. P. 561.

66. There are two versions lf Todar Mal's twelve Regulations. One is contained in the MS of the Akbarnama (Add. 27, 247, British Museun) and the other is in the Persia Text of the Akbarnama as published by A. S. B. Our study is on the basis of both the versions. For the translation and a comparative study of both the versions see Appendix-III.)

67. N. III. pp. 396, 404)

68. Add. 27,247. F. 331 b ; A. N. III. P. 381

69. The terms 'amil and darori are used in the version contained in the MS of Akbarnama in the British Museum. Add. 27, 247. F. 331 b. The term 'amalguzar is used in the printed Persian Text, published by A.S.B. A. N. III. P. 381.

70. Articles III-IX, T. M's Regulations, Appendix- III: .N. iii.P. 458; Eng. Tr.p. 691.

71. A. N. III. P. 117; T. A. II. pp. 300,301; M.T.II.P. 189.

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72. Dr. Irfab Habib writes: 'when the karori experimeeent was wound up and the assignments began to be granted again, the name karori still stuck to the 'amil or 'amalguzar of the khalisa set over a pargana or group of parganas." In the note below he states: "This is now here explicitly stated, but is clear from the numerous references to the karori in the records of the subsequent period." I. Habib. P. 275 and 10. But we have shown on the document of Akbar'sreign that by 1581-82 the karori's jurisdiction was reduced to pargana only and this continued to be so.

73. It is clear from the above note that Dr. Irfan Habib also holds this view. Dr.A.L. Srivastava seems to hold the same opinion. He writes that the 'amil of the pargana is sometimes called 'karori'. Further he states: "The 'amalguzar or collector of which there was one in each pargana collected land revenue direcdtly from the individual cultivatkor." Akbar The Great. II.pp. 140, 189.

74. Articles I, IV-IX and XI of T. M's Regulations. Apperndix-III.

75. Article II of T. M's Regulations.

76. Articles VII, IX and X of T. M" Regulation.

77. Ain-i-khazanadar, Ain. I.p. 289: also wilson. p. 160.

78. It is known from Abbas that before Sher Shah's time there was a qanungo in every pargana, from whom was ascertained the present, past and probable future state of pargana." Elliot. IV. P. 414. The qanungo used to supply all informations concerning the revenue, area statistics and rates of produce and revenue, practices and customs. The office was usually hereditary but an imperial recognition was necessary for an incumbent Wilson. P. 260; A.S. M. I. P 276; I Habib. Pp.288-91.

79. Chaudhuri was an important official of the government and was invariabley a zamindar. His work was largely directed towards the collection of revenue. Usually he collected the revenue form the muqaddams and zamindars and handed it over to the collector. The office was usually hereditary but

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imperial recognition was necessary for each incumbent. Wilson.P.105; I. Habib. Pp. 291-94.

80. The chief man of a village was termed as kalantar. I. Habib. P. 128.

81. Ain. I. P.300

82. Articles III and IX of Todar Mal's Regulations.

83. Ain. I. P. 288.

84. Ain.I.pp.300, 301; Wilson. p. 460

85. Article IX of Todar Mal's Regulations.

86. Article VIIof Todar Mal's Regulations.

87. Ain I.p.288:also Wilson.p.500

88. The officer of the department in which, under the Muhammadan Government, the accounts of tax collectors or farmers of revenue were examined. Wilson.p.358.

89. The mutasadddis were officials or agents of the government Wilson.p.359.

90. Akbar The Great. II, p, 174.

91. Article XII of Todar Mal's Regulations. Here seems to occur a slip of pen because the days are actually long at the time of Kharif season and shorter at the time of rabi. In the Ain Abu-l-Fazl has rightly mentioned that "in spring (rabi) they did not measure less than 200, nor in autumn less han 250 bighas." Ain. I.p.301.

92. Articles IV and XII of Todar Mal's Regulations.

93. Ain.I.pp.285-87, 301

94. Nazaq is a method of assesdment; but it its, as Dr. Irfan Habib writes, "often not treated as an independeddnt method of assessment at all but only as a handmaid of other

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methods." I.Habib. p. 215. For a fuller explanation of the term see AppendixIV.

95. Ain. I. p. 286; Eng. Tr. II. p. 47

96. Articles VII to IX of T. M's regulations.

97. Article III of T. M's Regulations.

98. 'D' of this Section.

99. Ain. I. pp. 299-303.

100. Article III of T. M's Regulations.

101. Ain.I. p. 285.

102. Article V of T.M's Regulations.

103. Ain.I.pp. 286-87

104. Article VI of T. M's Regulations

105. Ibid. Article IV.

106. Ibid. Articles IV to VI, VIII and IX. This is confirmed by a contemporary revenue document, Haqiqat-i-Raqba Todar mali Pargana Bhagalpur Sarkar Mazaf Subah Bihar.

107. Ibid. p. 457. Before this we find no mention of the Raja's rank.

108. T.A .II. p. 409. For the Raja's death see Chapter X.

109. François Bernier, Travels in the Mogul Empire, A.D. 1656-1658, trans. by A. Constable (London, 1914), p. 439.

110. S. M. Edwardes and H. L. O. Garrett, Mughal Rule in India (Delhi, 1956), p. 265.

111. Abdul Qadir Badauni, Muntakhab-ut-Tawarikh, trans. by G. S. A. Ranking, W. H. Lowe, and Sir Wolseley Haig (Calcutta, 1884–1925), II, 299.

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112. François Bernier, Travels in the Mogul Empire, A.D. 1656-1658, trans. by A. Constable (London, 1914), p. 439.

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2. http://www.bhu.ac.in/Centre/temples.htm

3. "Abū al-Faẓl " Allāmī" ibn Mubārak, Šay " and "The Ain i Akbari", vol. 1. Persian Texts in Translation, The Packard Humanities Institute.

4. The Akbarnama also is available online at: http://persian.packhum.org/persian/

5. 5. Abdul Qadir Badauni, *Muntakhab-ut-Tawarikh*, trans. by G. S. A. Ranking, W. H. Lowe, and Sir Wolseley Haig (Calcutta, 1884–1925), II, 299.

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